

2023



**POPULAR
ANNUAL
FINANCIAL
REPORT**

Ascension Parish Government

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PAFR OVERVIEW & PURPOSE

A Message from Finance

To the Citizens of Ascension Parish,

We are pleased to present this Popular Annual Financial Report (PAFR) for Ascension Parish Government (the Parish) for the year 2023. The report is designed to provide information on our government, its current financial position, historical statistics, and future projections. This report is presented to you based on the guidelines from Government Finance Officers Association (GFOA) and was prepared using information from our fiscal year ending December 31, 2023. According to GFOA:

“The GFOA established the Popular Annual Financial Reporting Awards Program (PAFR Program) in 1991 to encourage and assist state and local governments to extract information from their annual comprehensive financial report to produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance and then to recognize individual governments that are successful in achieving that goal.”



This report contains highlights from our Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2023 which can be referred to for greater detail. Both reports are in accordance with General Accepted Accounting Principles (GAAP). For the purpose of this report, we will focus on the activities of the Parish’s primary government, excluding all discretely presented component units.

In order for the parish to be transparent with the financials, we have also implemented Open Finance, which is available through our website. We hope that this transparency has bestowed trust amongst our citizens and that we are doing our due diligence in handling public funds.

Our citizens are our parish’s most important asset, and we seek to instill public trust in government by exceeding their expectations and inspiring our employees to develop pride in the services that they provide.

GFOA AWARDS



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Parish of Ascension Louisiana

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparing state and local government financial reports. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. The report must satisfy both general accepted accounting principles and applicable program requirements. Ascension Parish has received this award for 15 consecutive years.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Parish of Ascension Louisiana

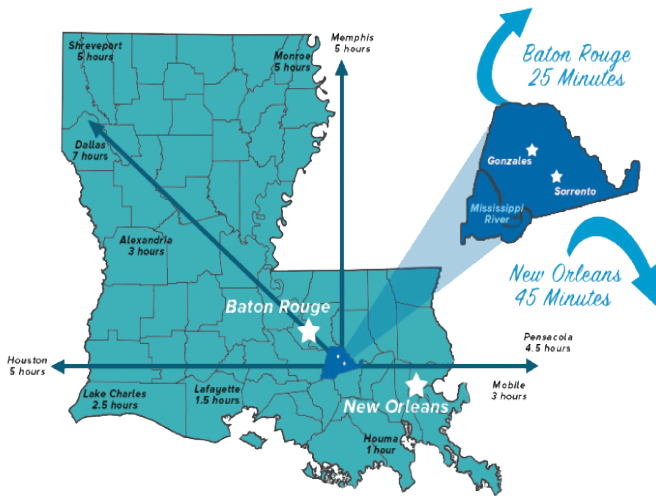
For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

In addition, the Parish also received the GFOA's Distinguished Budget Presentation Award for its annual budget. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. Ascension Parish has received this award for 12 consecutive years.

PARISH GOVERNMENT



The Parish is located southeast of the City of Baton Rouge, the state capital of Louisiana. Ascension Parish is divided by the Mississippi River with the majority of its population on the east bank. The Parish was founded in 1845 when the county of Acadia was split into the parishes of Ascension and St. James. Today, Ascension Parish is a true American treasure. It is the 'Gateway' to a glorious and sublime portrait of time and people spanning more than five centuries.



Ascension Parish is an immense collection of diverse histories deserving recognition, celebration, and protection. The Parish currently occupies a land area of 292 square miles and serves an estimated population of 131,632 as of July 1, 2023, which represents a 4.1% growth since the 2020 U.S. Census of 126,500. In 1993, an election was held to change the form of Government from a Police Jury to a Home Rule Charter. It passed and went into effect in January 1994. The Home Rule Charter established the Ascension Parish Council as the governing authority for Ascension Parish and as a political subdivision of the State of Louisiana.

The parish operates under a Parish President and eleven-member Parish Council form of Government, with the Council Members elected by districts and the Parish President elected parish-wide, all elected to four-year terms. Policy making and legislative authority are vested in the Parish Council which is, among other things, responsible for passing local ordinances, adopting budgets, appointing committees and board members of related organizations, setting fees, and ratifying the interim appointments of executive directors appointed by the Parish President.

Responsibility for the day-to-day operations of the parish rest with the Parish President as well as all executive powers of the Parish. The President is the head of the executive and administrative branches of parish government. The President is responsible for carrying out certain ordinances of the Parish Council, supervising the operations of the Parish, and appointing executive directors.



The parish provides a full range of services to the general public including infrastructure maintenance and construction, public safety, public works, fire protection, public and mental health, planning and zoning, economic development, recreation, libraries, general administrative, water and waste water systems, and road lighting.

QUICK FACTS & STATISTICS

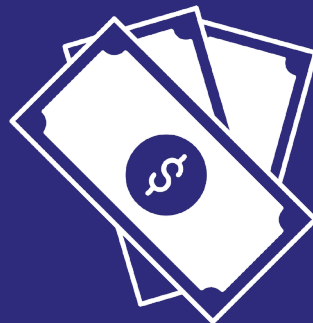
Demographic & Economic Status

Year	Estimated Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2023	131,632	\$ 5,443,641	\$ 41,355	36.6	24,138	2.6	4.1
2022	130,458	4,831,512	37,035	36.2	23,815	2.8	3.1
2021	128,369	4,582,645	35,699	36.0	23,455	3.1	3.8
2020	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2019	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2018	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2017	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2016	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2
2015	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4
2014	117,029	3,297,643	28,178	34.7	21,868	5.5	6.0

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

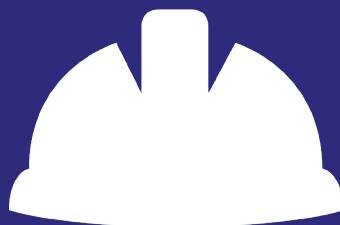
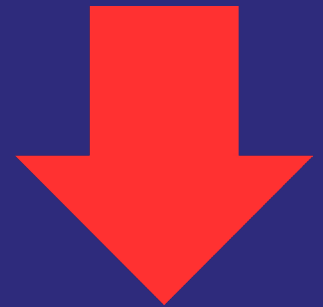


QUICK FACTS & STATISTICS

Principal Employers

2023			2014		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,500	5.0%	Ascension Parish School Board	2,715	4.8%
BASF Corporation	1,240	1.9%	BASF Corporation	1,047	1.9%
Wal-Mart Stores	708	1.1%	Ascension Parish Government	745	1.3%
Ascension Parish Government	679	0.7%	Wal-Mart Stores	700	1.2%
Shell Chemical Company	630	1.0%	Shell Chemical Company	650	1.2%
CF Industries	533	0.8%	Leblanc's Food Stores	600	1.1%
Smith Tank and Steel	460	0.9%	EATEL	530	0.9%
Huntsman Chemicals	460	0.7%	St. Elizabeth Hospital	489	0.9%
Our Lady of the Lake Ascension	400	0.8%	Huntsman Chemical Co., LLC	420	0.7%
REV (formerly EATEL)	380	0.7%	Smith Tank and Steel	393	0.7%
	<u>8,990</u>	<u>13.6%</u>		<u>8,289</u>	<u>14.7%</u>

Source: Parish of Ascension
 Percentages are based upon total employment per Ascension Economic Development Corporation

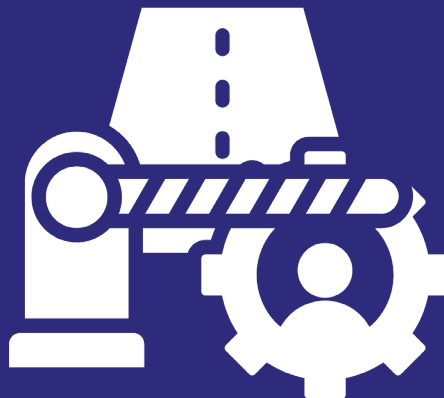


QUICK FACTS & STATISTICS

Operating Indicators by Function/Program

Function:	FISCAL YEAR									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety:										
Police:										
Physical arrests	3,200	3,936	3,246	2,969	5,586	4,355	4,160	3,972	4,124	4,243
Traffic violations	2,594	2,921	2,456	2,858	3,614	3,898	5,150	4,812	7,002	6,714
Service call responses	74,689	77,766	81,865	76,524	79,367	89,845	79,174	79,992	75,809	73,752
Fire:										
Number of responses	2,581	2,238	2,450	2,017	1,924	1,771	1,973	1,570	1,299	756
Number of emergency responses	10,427	10,011	9,891	7,102	7,251	7,257	6,342	6,042	5,356	5,551
Public Works:										
Building Permits:										
Residential (new)	264	1,016	815	964	984	846	1,009	753	770	776
Commercial	67	40	58	64	154	169	154	132	194	215
Transportation:										
Parish street maintenance program:										
Number of miles maintained	527	542	538	533	529	526	524	515	512	510
Rehab streets and roads (miles)	8	5	5	2	8	11	32	22	26	4
Sanitation:										
Wastewater:										
Number of users *	3,753	3,636	2,788	2,503	1,956	1,333	494	549	478	484
Drainage:										
Miles of drainage ditches maintained	2,070	2,070	2,070	2,070	2,070	2,060	2,060	2,059	2,059	2,058
Culture-Recreation:										
Libraries:										
Total registered borrowers**	93,572	90,902	81,243	45,178	32,901	32,251	28,865	28,931	30,566	32,651
Total items circulated	710,302	480,406	431,844	352,287	473,235	566,567	410,846	438,142	405,297	400,184
Total reference questions answered	70,148	71,240	61,464	58,552	72,138	71,097	53,144	69,472	76,797	122,182

Source: Ascension Parish Government
 *Number of users Parish GIS Department
 **Library included parish students beginning 2021 fiscal year



PARISH ACTIVITIES

Governmental Activity

- General Governmental Administration
- Public Works
- Public Safety
- Health and Welfare
- Fire Protection
- Road Lighting
- Culture and Recreation
- Promotion and Economic Development

Business-Type Activity

- Water and Waste Systems (ACUD1 & Parish Utilities of Ascension)
- Lamar Dixon Expo Center



NET POSITION

The primary government's statement of net position includes all funds of the reporting government. The statements distinguish between Governmental Activities and Business Type Activities. Governmental Activities are usually financed through taxes, intergovernmental revenues, and other non exchange revenues, while Business Type Activities are financed by fees charged to external parties for goods or services. Note: Discrete component units are not included in these figures or this report.



	GOVERNMENTAL ACTIVITY		BUSINESS TYPE ACTIVITY		TOTAL PRIMARY GOVERNMENT	
	2023	2022	2023	2022	2023	2022
ASSETS	\$713,102,000	\$666,764,000	\$52,59,000	\$55,418,000	\$765,621,000	\$722,182,000
DEFERRED OUTFLOWS	18,722,000	13,117,000	871,000	383,000	19,593,000	13,500,000
LIABILITIES	153,396,000	149,375,000	5,194,000	4,724,000	158,590,000	154,099,000
DEFERRED INFLOWS	1,703,000	9,210,000	81,000	663,000	1,784,000	9,873,000
NET POSITION:						
NET INVESTMENT IN CAPITAL ASSETS	\$217,984,000	\$200,360,000	\$34,847,000	\$35,430,000	\$252,831,000	\$235,790,000
RESTRICTED	199,986,000	201,837,000	257,000	1,015,000	200,243,000	202,888,000
UNRESTRICTED	158,755,000	119,099,000	13,011,000	13,933,000	171,766,000	133,032,000
TOTAL NET POSITION	\$576,725,000	\$679,881,000	\$48,115,000	\$50,414,000	\$624,840,000	\$571,710,000

Net Investment in Capital Assets-Amount invested in capital assets less accumulated depreciation and outstanding balance of any debt used for construction or acquisition of the asset

Restricted Net Position-Amounts that consist of resources that have limitation on their use

Unrestricted Net Position-Remaining amounts that can be used to meet the Parish's ongoing obligations

The total net position of the Parish's governmental activities increased by 10.6% or \$55.4 million during 2023, primarily attributable to an increase in ad valorem tax and sales tax of \$16.2 million, positive investment earnings of \$14.6 million due to favorable marketing conditions compared to 2022, and an increase in investments in infrastructure assets. Also, the net book value of the parish's capital assets of the governmental activity increased by \$16.7 million.

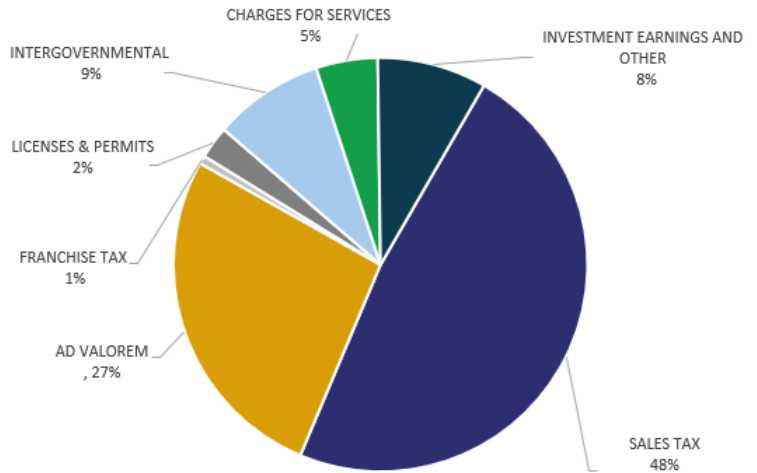
The net position of the Parish's business type activities decreased by \$2.3 million during 2023. The Parish's Utility Funds and the Lamar Dixon Expo Center experienced operating losses before grants, contributions, and transfers. The operating losses in the Utility Funds are a result of revenue generated from user fees not exceeding the required operating and maintenance costs to generate a profit while Lamar Dixon Expo Center's operating loss was attributable to greater maintenance and supplies as well as increase insurance premiums from 2022.

GOVERNMENTAL FUNDS REVENUE EXCLUDING TRANSFERS

2023 Sources of Revenues-Governmental

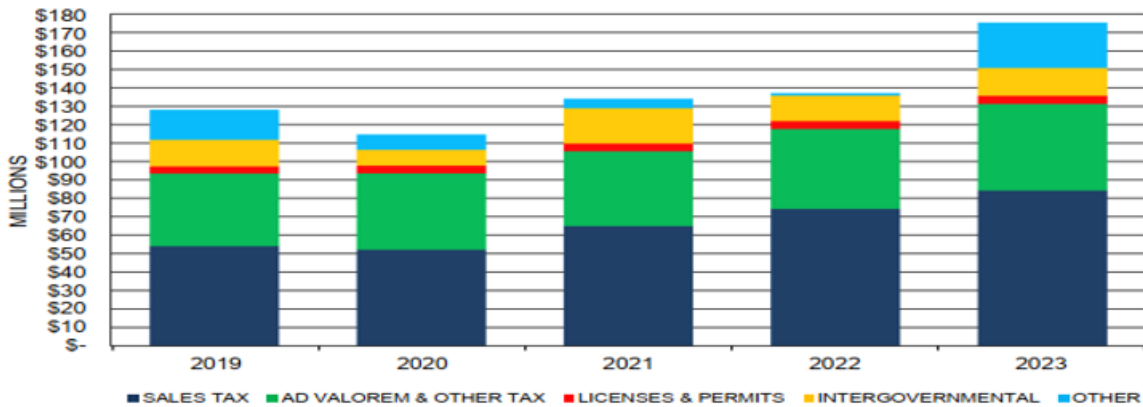
Revenues

	2023
TAXES	
SALES TAX	\$ 84,217,000
AD VALOREM & OTHER TAX	47,030,000
FRANCHISE TAX	1,122,000
LICENSES & PERMITS	4,461,000
INTERGOVERNMENTAL	15,144,000
CHARGES FOR SERVICES	8,453,000
INVESTMENT EARNINGS AND OTHER	15,000,000
TOTAL	\$ 175,427,000



Of the \$175.4 million in governmental revenues in 2023, \$113 million was restricted or committed for specific purposes. The remaining \$62.4 million, generated in the General Fund, was available to fund several parish services. These undedicated revenues supported the Department of Public Works, general government administrative functions, the parish jail system, recreation programs, and mandated costs for certain parish agencies such as Parish Court, District Attorney, Coroner, and the Register of Voters. As recognized above, tax revenue significantly supports parish activities, which represents 75% of revenue for 2023.

5 Year Analysis



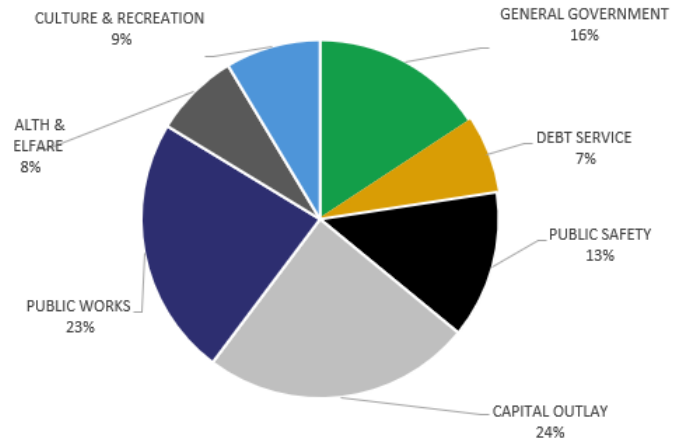
	In Millions				
Revenues	2019	2020	2021	2022	2023
SALES TAX	54.0	52.1	64.9	74.2	84.2
AD VALOREM & OTHER TAX	39.4	41.4	40.6	43.4	47.0
LICENSES & PERMITS	3.9	4.2	4.2	4.3	4.4
INTERGOVERNMENTAL	14.4	8.6	19.1	13.8	15.1
OTHER	16.4	8.4	5.3	1.4	24.7
TOTAL	128.1	114.7	134.1	137.1	175.4

GOVERNMENTAL FUNDS EXPENDITURES EXCLUDING TRANSFERS

2023 Function of Expenditures-Governmental

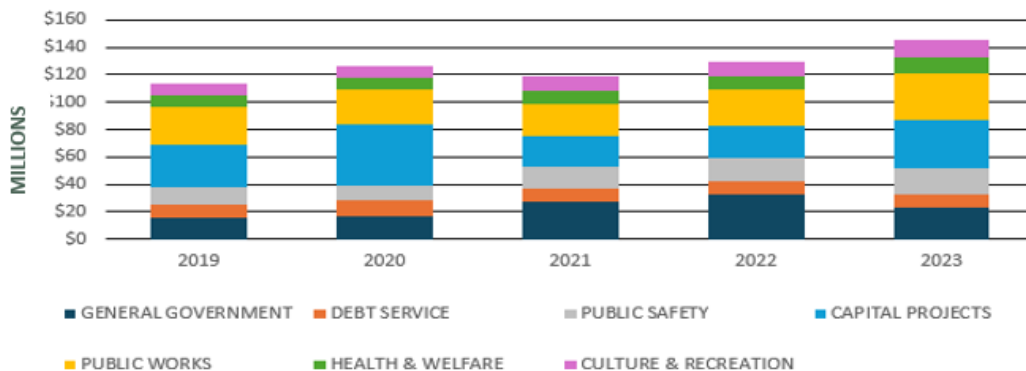
Expenditure

	<u>2023</u>
GENERAL GOVERNMENT	\$ 22,900,000
DEBT SERVICE	9,881,000
PUBLIC SAFETY	19,362,000
CAPITAL OUTLAY	35,315,000
PUBLIC WORKS	34,008,000
HEALTH & WELFARE	11,181,000
CULTURE & RECREATION	12,487,000
TOTAL	\$ 145,134,000



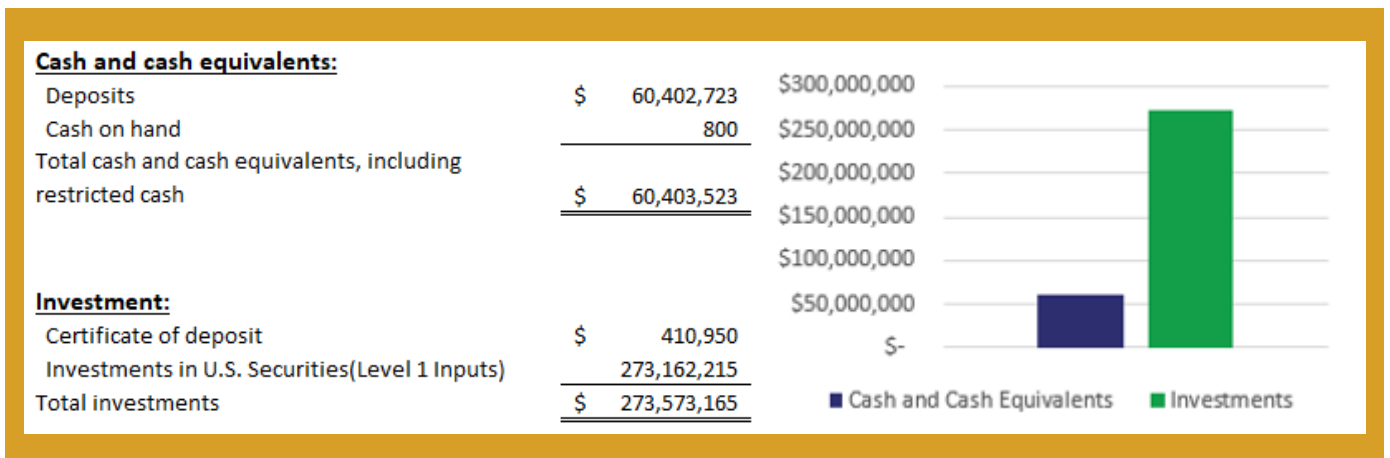
Governmental funds expenditures increased by \$15.7 million in 2023. The largest increase, \$11.1 million, was experienced in the Capital Outlay function. This increase was caused by cost incurred in the Library Construction Fund related to the construction of the parish's St. Amant Library Facility and Park Construction Fund due to various playground projects in the parish. Additionally, public works expenditures increased by \$7.7 million related to New River Channel improvements.

5 Year Analysis



	In Millions				
<u>Expenditures</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
GENERAL GOVERNMENT	15.6	17.0	27.5	32.2	22.9
DEBT SERVICE	9.6	10.8	9.8	9.7	9.9
PUBLIC SAFETY	12.2	11.5	15.6	16.9	19.3
CAPITAL PROJECTS	31.4	44.0	22.2	24.2	35.3
PUBLIC WORKS	27.9	25.5	23.8	26.4	34.0
HEALTH & WELFARE	8.5	9.2	9.3	10.0	11.2
CULTURE & RECREATION	8.9	8.2	10.6	10.0	12.5
TOTAL	114.1	126.2	118.8	129.4	145.1

CASH AND INVESTMENTS- PRIMARY GOVERNMENT



Cash and cash equivalents for the primary government include cash accounts for payroll, Section 8, escrow, Lamar Dixon Expo Center, Community Development Block Grants, LCDBG Projects, Transportation Districts, Right of Way Beautification Districts and each individual fund’s share of the consolidated cash account.

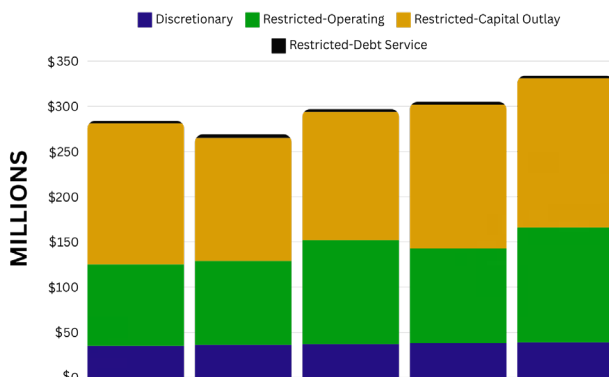
A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged, and maturities are deposited to the consolidated bank account. The purpose of this consolidation of bank accounts is to provide administrative efficiency and to maximize investment earnings. Each fund shares in the investment earnings according to its average monthly cash, cash equivalent, and investments balance and prorated among funds.

The investment policies of the parish are governed by state statutes and an adopted Council investment policy that includes depository and custodial contract provisions.

Under the provisions of the parish’s investment policy, the parish Treasurer is authorized to invest Parish funds by Louisiana Revised Statutes sections 39:1211-1245 and 33:2955 which allow, but are not limited to the following investments: United States treasury bonds, treasury notes, treasury bills, and fully collateralized interest-bearing checking accounts and certificates of deposit.

Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the parish has a custodial agreement.

5 Year Analysis



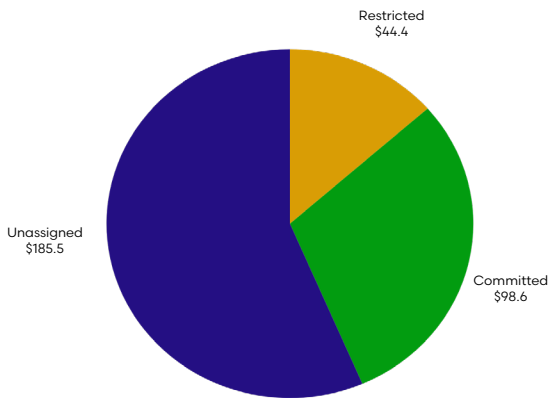
	In millions				
Cash - by purpose	2019	2020	2021	2022	2023
DISCRETIONARY	35.1	36.1	37.1	38.1	39.1
RESTRICTED - OPERATING	90.1	93.3	115.5	105.1	127.2
RESTRICTED - CAPITAL OUTLAY	156.3	136.5	142.0	159.2	164.7
RESTRICTED - DEBT SERVICE	3.00	2.90	2.80	2.83	2.99
	<u>284.5</u>	<u>268.8</u>	<u>297.4</u>	<u>305.2</u>	<u>334.0</u>

FUND BALANCE

Summary of General Governmental Operations for 2023 by Fund Type

	(in thousands)					
	2023				2022	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	\$ 62,961	\$ 93,212	\$ 9,854	\$ 51,313	\$ 217,340	\$ 188,754
Expenditures & other uses	<u>47,670</u>	<u>78,558</u>	<u>9,664</u>	<u>51,651</u>	<u>187,543</u>	<u>179,819</u>
Net change in fund balance	15,291	14,654	190	(338)	29,797	8,935
Beginning fund balance	<u>43,760</u>	<u>116,856</u>	<u>3,167</u>	<u>134,875</u>	<u>298,658</u>	<u>289,723</u>
Ending fund balance	<u>\$ 59,051</u>	<u>\$ 131,510</u>	<u>\$ 3,357</u>	<u>\$ 134,537</u>	<u>\$ 328,455</u>	<u>\$ 298,658</u>

Fund Balance Classification (in millions)



Restricted amounts can be spent only for specific purposes due to local, state or federal laws or externally imposed conditions by grantors or creditors.

Committed amounts reflect the constraints that the parish imposed upon itself by formal action (adoption of an ordinance) of the Parish Council. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (adoption of another ordinance) to remove or revise the limitation.

Unassigned is amounts not included in other spendable classifications. The General Fund is the only fund that is allowed to have a positive unassigned fund balance.

At year end, fund balances were \$328.5 million. The unassigned fund balance was \$44.4 million, which is available for utilization at the parish’s discretion. The remainder of the fund balances have been restricted or committed for (1) payment of debt service, (2) legal appropriations in the 2024 operating budget, (3) specific program spending from dedicated revenue sources, and (4) Capital Projects.

CAPITAL ASSETS



Capital Assets are significant pieces of property such as heavy equipment for road and drainage maintenance, vehicles, fire equipment, computer equipment, office furniture, land, building facilities, park facilities, roads, bridges, water lines, and sewer treatment systems.

The Parish's capital assets are split into two types: land and construction in progress are not depreciated or amortized, while building and improvements, equipment, infrastructure, vehicles, and furniture and fixtures are depreciated or amortized using the straight-line method.

LONG TERM LIABILITIES

At the end of 2023 Ascension Parish had \$117.2 million in outstanding long-term liabilities compared to \$119.3 million at the end of 2022, a decrease of \$2.1 million, as shown below.

	Outstanding January 1, 2023	Increase	Decrease	Outstanding December 31, 2023
<u>Governmental activities:</u>				
Public improvement	\$ 90,450,000	\$ -	\$ 5,604,000	\$ 84,846,000
General obligation	4,285,000	-	420,000	3,865,000
Bond premium	5,698,136	-	320,387	5,377,749
<u>ROU liabilities:</u>				
Lease assets	-	76,233	7,963	68,270
SBITAs	-	583,273	209,195	374,078
Claims reserve	2,579,267	318,683	1,070,512	1,827,438
Accrued vacation leave	2,666,326	1,925,060	1,612,390	2,978,996
Net pension liability	9,417,239	6,832,893	2,742,433	13,507,699
Net other post employment benefits liability	1,182,622	178,613	109,700	1,251,535
<u>Business-type activities:</u>				
Revenue bonds	2,828,865	-	240,594	2,588,271
Bond premium	111,319	-	17,086	94,233
Net pension liability	-	458,437	123,095	335,342
Net other post employment benefits liability	105,372	15,584	9,572	111,384
Total	\$ 119,324,146	\$ 10,388,776	\$ 12,486,927	\$ 117,225,995

Through scheduled debt payments, the parish retired \$6.6 million in bonds during 2023. The parish retained its Standard & Poor's credit rating of AA+ for 2023. The State of Louisiana limits the amount of general obligation debt that parishes can issue to 35 percent of the assessed value of all taxable property within the parish's corporate limits.

The parish's outstanding general obligation debt is significantly below the \$782.7 million state-imposed limit. Other obligations include claims reserve, accrued compensation absences, net pension liability, and other post-employment benefits.

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2024 BUDGET

The Parish's Capital budget for 2024 total \$145 million and the 5-year plan is outlined below.

PROJECT TYPE & TITLE	2024	2025	2026	2027	2028
ROAD CONSTRUCTION FUND:					
PROJECTS:					
PAVEMENT PRESERVATION	800,000	800,000	800,000	800,000	800,000
ROAD RECONSTRUCTION AND OVERLAY	3,400,000	4,200,000	4,200,000	4,200,000	4,200,000
	\$ 4,200,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
FUNDING:					
PARISH	\$ 4,200,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
MOVE ASCENSION CONSTRUCTION FUND:					
PROJECTS:					
GERMANY ROAD WIDENING (LA44 - US61)	1,000,000	1,000,000	500,000	2,150,000	1,260,000
DUPLESSIS ROAD (US61 - LA73)	1,000,000	1,100,000	400,000	2,500,000	2,749,500
PR929 @ BRAUD ROAD ROUNDABOUT	2,955,000	-	-	-	-
BRAUD @ GERMANY ROAD ROUNDABOUT	1,936,000	-	-	-	-
PR929 @ LA 930 ROUNDABOUT	1,620,500	-	-	-	-
RODDY ROAD @ LA 931 ROUNDABOUT	2,000,000	-	-	-	-
LA 930 (LA 42-CAUSEY)	424,500	3,416,000	1,000,000	-	-
JOE SEVARIO @ LA933 ROUNDABOUT	427,500	2,075,000	-	-	-
RODDY ROAD @ LA 621 ROUNDABOUT	3,315,000	-	-	-	-
RODDY ROAD @ CHURCHPOINT ROUNDABOUT	2,002,000	-	-	-	-
LA 73 - BLUFF ROAD (LA928) CONNECTOR	5,030,000	-	-	-	-
LA 73 ROUNDABOUT @ BLUFF ROAD CONNECTOR	412,000	450,000	3,200,000	-	-
US 61 SUPERSTREET - LA 44 @ LOWE'S	606,000	2,650,000	-	-	-
LA 73 @ LA 74 ROUNDABOUT	1,250,000	1,250,000	3,100,000	-	-
LA 73 @ CORNERVIEW ROAD ROUNDABOUT	650,000	700,000	1,750,000	-	-
LA 44 @ PARKER ROAD ROUNDABOUT	532,000	350,000	2,600,000	-	-
PARKER ROAD CORRIDOR IMPROVEMENTS AND HWY 929 CORRIDOR IMP	575,000	1,925,000	-	-	-
PR 929 CORRIDOR IMPROVEMENTS	480,000	1,925,000	-	-	-
US61 SUPERSTREET - LOWE'S - LA 44	405,500	2,200,000	-	-	-
US 61 SUPERSTREET - LA 429 - WEBER CITY ROAD	225,000	1,750,000	-	-	-
PERKINS ROAD @ BLUFF ROAD ROUNDABOUT	500,000	450,000	750,000	1,000,000	-
US 61 SUPERSTREET - S. PURPERA AVENUE	400,000	150,000	2,150,000	-	-
US 61 SUPERSTREET NELL STREET \$ CHURCHPOINT	318,000	1,675,000	-	-	-
HIGHWAY 929 OVERLAY (US61-LA42)	1,447,000	-	-	-	-
ENERGY TRANSITION PARKWAY CONNECTOR (LA1-LA405)	15,800,000	-	-	-	-
RODDY ROAD (LA935 - LA621)	-	508,500	3,247,000	1,536,000	-
RODDY ROAD (US61 - LA935)	-	8,500	500,000	3,822,000	1,823,500
HENRY ROAD WIDENING (LA73 TO TILLOTSON)	5,000	500,000	1,644,000	2,150,000	-
LA 73 @ LA 30 ROUNDABOUT	725,000	425,000	250,000	1,250,000	1,000,000
MASTER PLAN	51,000	-	-	-	-
HNTB	2,600,000	-	-	-	-
	\$ 48,692,000	\$ 24,508,000	\$ 21,091,000	\$ 14,408,000	\$ 6,883,000
FUNDING SOURCES:					
PARISH	20,539,000	12,322,500	6,212,000	11,668,000	6,883,000
FEDERAL FUNDS	15,738,000	9,018,000	14,864,000	2,740,000	-
AMERICAN RESCUE PLAN FUNDS	9,000,000	-	-	-	-
TRAFFIC IMPACT FEES	3,400,000	3,160,000	-	-	-
STATE & LOCAL	15,000	7,500	15,000	-	-
	\$ 48,692,000	\$ 24,508,000	\$ 21,091,000	\$ 14,408,000	\$ 6,883,000

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2024 BUDGET

PROJECT TYPE & TITLE	2024	2025	2026	2027	2028
EAST ASCENSION DRAINAGE CONSTRUCTION FUND:					
PROJECTS:					
DRAINAGE SUPPORT ENGINEERS	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
ADAPT PROGRAM MANAGEMENT	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
BAYOU CONWAY/SORRENTO PUMP STATION EXPANSION	6,405,000	551,000	-	-	-
CONWAY DEVELOPMENT PUMPING STATION	2,000,000	1,000,000	-	-	-
HENDERSON BAYOU PUMP STATION SAFE HOUSE	400,000	-	-	-	-
LAUREL RIDGE LEVEE RAISE	2,049,000	8,195,000	9,740,000	-	-
MARVIN BRAUD PUMP STATION	1,094,000	5,062,000	6,015,000	-	-
MARVIN BRAUD LEVEE NORTH	4,266,000	3,489,000	4,074,000	-	-
MARVIN BRAUD LEVEE WEST	1,273,000	5,421,000	6,394,000	-	-
NEW RIVER TILTING WEIR	1,000,000	-	-	-	-
LAUREL RIDGE LEVEE EXTENSION	17,000,000	1,000,000	-	-	-
FONTENOT ROAD OUTFALL DREDGING PROJECT	250,000	500,000	-	-	-
SORRENTO STORM SURGE PROTECTION	1,881,000	1,881,000	1,881,000	-	-
HOLY ROSARY BULKHEAD REPLACEMENT	1,100,000	-	-	-	-
ADAPT FUTURE PROGRAM	10,000,000	5,000,000	5,000,000	5,000,000	5,000,000
	\$ 50,218,000	\$ 33,599,000	\$ 34,604,000	\$ 6,500,000	\$ 6,500,000
FUNDING:					
PARISH	39,771,000	18,777,500	17,559,500	6,500,000	6,500,000
HMGP GRANT REVENUES	10,447,000	14,821,500	17,044,500	-	-
POTENTIAL GRANT FUNDING	-	-	-	-	-
	\$ 50,218,000	\$ 33,599,000	\$ 34,604,000	\$ 6,500,000	\$ 6,500,000
WEST ASCENSION DRAINAGE CONSTRUCTION FUND:					
PROJECTS:					
LA WATERSHED INITIATIVE - BONADONA/CATALDO IMPROVEMENTS	950,000	-	-	-	-
LA WATERSHED INITIATIVE - BAYOU LAFOURCHE	2,066,500	-	-	-	-
	\$ 3,016,500	\$ -	\$ -	\$ -	\$ -
FUNDING:					
STATE GRANTS	3,516,500	-	-	-	-
	\$ 3,016,500	\$ -	\$ -	\$ -	\$ -
JAIL CONSTRUCTION FUND:					
PROJECTS:					
CONTROL BOARD REPLACEMENT	450,000	-	-	-	-
HVAC PHASE 2 (SMOKE EXHAUST)	871,000	-	-	-	-
CONTROL ROOM RENOVATIONS (UNITS 1 AND 2)	-	200,000	-	-	-
JAIL KITCHEN RENOVATIONS	-	1,200,000	-	-	-
REPLACE UNIT 1 BACK GATE	-	30,000	-	-	-
2 NEW SLIDING DOORS	-	-	300,000	-	-
HVAC PHASE 3	-	-	725,000	-	-
LAUNDRY ROOM RENOVATIONS (UNITS 1 AND 3)	-	-	318,000	-	-
NEW MAINTENANCE BULDING	-	-	-	1,590,000	-
HVAC REPLACEMENT - LOBBY & ADMINISTRATION	-	-	-	671,000	-
ELECTRICAL UNIT 2	-	-	-	-	1,500,000
HVAC REPLACEMENT - BOOKING HALL AREA	-	-	-	-	684,000
	\$ 1,321,000	\$ 1,430,000	\$ 1,343,000	\$ 2,261,000	\$ 2,184,000
FUNDING:					
PARISH	1,321,000	1,430,000	1,343,000	2,261,000	2,184,000
	\$ 1,321,000	\$ 1,430,000	\$ 1,343,000	\$ 2,261,000	\$ 2,184,000

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2024 BUDGET

PROJECT TYPE & TITLE	2024	2025	2026	2027	2028
COURTHOUSE CONSTRUCTION FUND					
PROJECTS:					
RENOVATIONS TO COURTROOM AT GONZALES COURTHOUSE	1,800,000	-	-	-	-
	\$ 1,800,000	\$ -			
FUNDING:					
STATE CAPITAL OUTLAY	1,800,000	-	-	-	-
	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
OFFICE BUILDING CONSTRUCTION FUND:					
PROJECTS:					
RENOVATIONS TO COURTHOUSE ON THE WEST BANK	1,275,000	-	-	-	-
LAMAR DIXON OLD GYM WATER INTRUSION PROJECT	1,000,000	-	-	-	-
DPW/WAD BUILDING ELECTRICAL RENOVATIONS	1,000,000	-	-	-	-
	\$ 3,275,000	\$ -	\$ -	\$ -	\$ -
FUNDING:					
STATE CAPITAL OUTLAY	225,000	-	-	-	-
PARISH	3,050,000	-	-	-	-
	\$ 3,275,000	\$ -	\$ -	\$ -	\$ -
ANIMAL SERVICES CONSTRUCTION FUND:					
PROJECTS:					
ARCHITECT FEES FOR NEW ANIMAL SHELTER	650,000	-	-	-	-
CONSTRUCTION OF NEW ANIMAL SHELTER	2,500,000	4,500,000	1,000,000	-	-
	\$ 3,150,000	\$ 4,500,000	\$ 1,000,000	\$ -	\$ -
FUNDING:					
PARISH	3,150,000	4,500,000	1,000,000	-	-
	\$ 3,150,000	\$ 4,500,000	\$ 1,000,000	\$ -	\$ -
JUVENILE JUSTICE CONSTRUCTION FUND:					
PROJECTS:					
CONSTRUCTION OF NEW EARLY CHILDHOOD DEVELOPMENT CENTER	300,000	4,000,000	-	-	-
	\$ 300,000	\$ 4,000,000	\$ -	\$ -	\$ -
FUNDING:					
PARISH	300,000	4,000,000	-	-	-
	\$ 300,000	\$ 4,000,000	\$ -	\$ -	\$ -

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2024 BUDGET

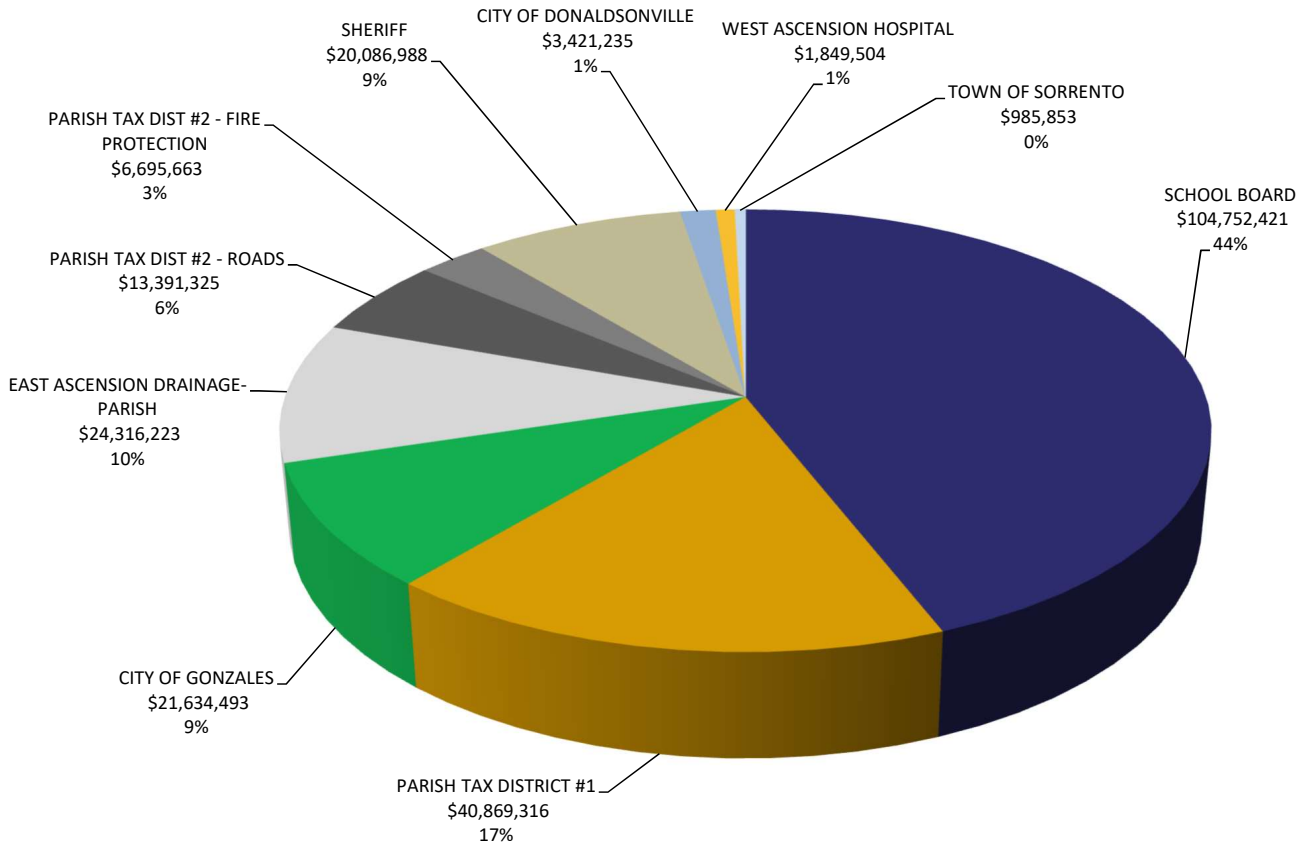
PROJECT TYPE & TITLE	2024	2025	2026	2027	2028
FIRE DISTRICTS:					
FIRE DISTRICT #1					
PROJECTS:					
COMPLETION OF STATION #41 REMODEL	230,000	-	-	-	-
TRAINING CENTER	1,440,000	-	-	-	-
REMODEL GALVEZ-LAKE (STATION 50)	-	1,500,000	1,500,000	-	-
NEW ADMINISTRATION BUILDING	-	-	-	1,000,000	1,000,000
	<u>\$ 1,670,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
FUNDING:					
PARISH	1,670,000	1,500,000	1,500,000	1,000,000	1,000,000
	<u>\$ 1,670,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
FIRE DISTRICT #2					
PROJECTS:					
RENOVATIONS TO STATION 120 - HIGHWAY 1 SOUTH	640,500	-	-	-	-
RENOVATIONS TO STATION 150 - JAIL	636,500	-	-	-	-
	<u>\$ 1,277,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUNDING:					
PARISH	1,277,000	-	-	-	-
	<u>\$ 1,277,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FIRE DISTRICT #3					
PROJECTS:					
PURCHASE LAND FOR FUTURE FIRE STATION	300,000	-	-	-	-
CONSTRUCTION OF NEW FIRE STATION	-	-	2,000,000	-	-
	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
FUNDING:					
PARISH	300,000	-	2,000,000	-	-
	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>

PROJECTED 5 YEAR CAPITAL IMPROVEMENT PLAN 2024 BUDGET

PROJECT TYPE & TITLE	2024	2025	2026	2027	2028
PARK CONSTRUCTION FUND					
PROJECTS:					
SOUTH LA FAIRGROUNDS TURF FIELDS	-	-	-	-	660,000
BUTCH GORE BALLPARK UPGRADES	1,365,000	-	-	1,650,000	-
COURTHOUSE LANDSCAPING/PARKING	500,000	-	-	-	-
ARMORY RECREATION - HEALTH AND WELLNESS CENTER	3,224,000	-	-	-	-
ST.AMANT REC CENTER	6,093,000	-	-	-	-
OAK GROVE PARK UPGRADES - INCLUSIVE PLAYGROUND, RESTROOM, PARKING, SITE WORK, DRAINAGE, PAVILION	1,595,000	-	-	-	-
SOUTH LA FAIRGROUNDS PARK UPGRADES- MULTIPURPOSE FIELD, AIRNASIUM	2,000,000	-	-	-	-
PAULA PARK UPGRADES - PARKING, SITE WORK, LED LIGHTS, RESTROOM, HILLARYVILLE PARK UPGRADES - INCLUSIVE PLAYGROUND, MULTIPURPOSE FIELD	1,700,000	-	-	-	-
CLOUATRE PARK UPGRADES - PUMP TRACK, DISCK GOLF, HIKING TRAILS	1,220,000	-	-	-	-
RICHARD BROWN PARK UPGRADES - PICKLEBALL CTS, RESTROOM, WALKING TRAILS	330,000	-	1,100,000	-	400,000
DARROW PARK UPGRADES	412,000	-	-	-	-
PRAIRIEVILLE PARK UPGRADES	800,000	-	-	-	1,100,000
LAMAR DIXON SOCCER RESTROOM ADDITION	1,600,000	-	-	-	-
DUTCHTOWN SPLASH PAD	420,000	-	-	-	-
LEVEE TRAIL	810,000	-	-	-	-
YOUTH LEGACY PARKING AND PIPE RAIL	3,433,500	-	-	-	-
STEVENS PARK UPGRADES - TOTAL PARK REBUILD MINUS LIGHTS. TURF, BACKSTOPS, SITE WORK, CONCESSIONS/ RESTROOMS	250,000	-	-	-	-
LOWERY INCLUSIVE PLAYGROUND	-	11,000,000	-	-	-
LAMAR DIXON SOCCER LED LIGHT UPGRADES	-	500,000	-	-	-
KEYSTONE AND CAMP DRIVE KAYAK LAUNCH	-	1,590,000	-	-	-
LEMANNVILLE PARK UPGRADES - INCLUSIVE PLAYGROUND, RESTROOM	-	540,000	-	-	-
JACKIE ROBINSON LARGE PAVILION	-	500,000	-	-	-
SOUTH LOUISIANA FAIRGROUNDS RESTROOM/CONCESSION PROJECT	-	265,000	-	-	400,000
BUTCH GORE RESTROOM/CONCESSIONS PROJECT	-	-	550,000	-	-
LAND ACQUISITION	-	-	550,000	-	-
LEMANNVILLE PARK SPLASH PAD	-	-	3,000,000	-	3,000,000
SKATEPARK - NEW	-	-	825,000	-	-
NEW RESTROOMS	-	-	1,100,000	-	-
NEW INCLUSIVE PLAYGROUNDS	-	-	-	350,000	350,000
BMX PARK	-	-	-	400,000	1,000,000
NEW GYM/RECREATION CENTER	-	-	-	1,100,000	-
	-	-	-	8,800,000	-
	\$ 25,752,500	\$ 14,395,000	\$ 7,125,000	\$ 12,300,000	\$ 6,910,000

SALES TAX BREAKDOWN BY ALL TAXING DISTRICTS

\$238,003,020



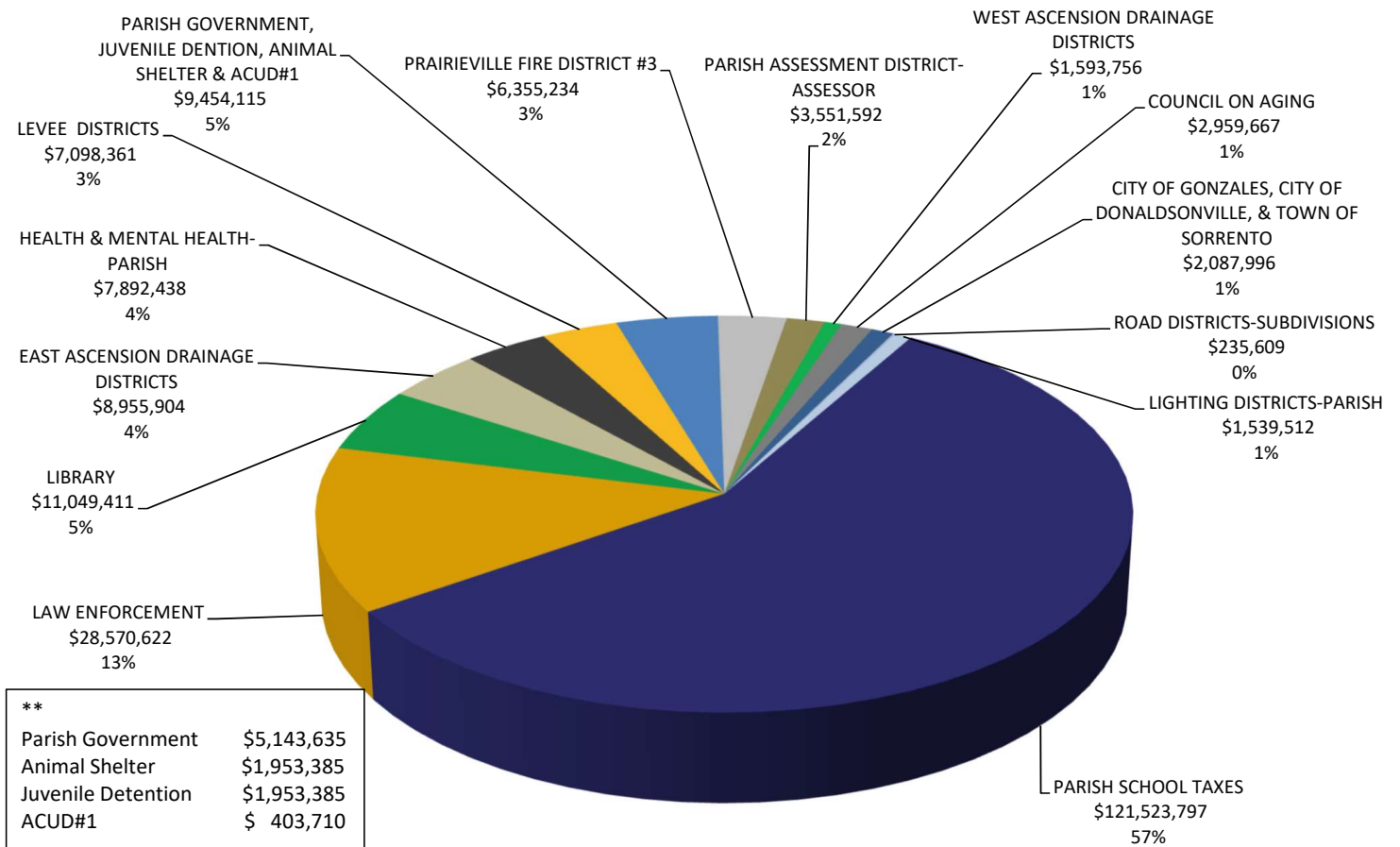
Source: Ascension Parish Sales Use Tax Authority

Prepared by: Ascension Parish Finance Department
July 2024

Note: City of Gonzales, Sheriff, City of Donaldsonville, West Ascension Hospital, Town of Sorrento, and School Board are not part of the parish's primary government.

PROPERTY TAX BREAKDOWN BY ALL TAXING DISTRICTS

\$212,421,767



Source: 2023 Tax Rolls
 Ascension Parish Assessor
 2023 Tax Roll City of Donaldsonville and
 Town of Sorrento

Prepared by: Asc. Parish Finance Department
 July 2024

Note: City of Gonzales, Law Enforcement, City of Donaldsonville, Town of Sorrento, Parish Assesment District-Assessor, Levee Districts, and Parish School Taxes are not part of the parish's primary government.

PARISH CONTACT INFORMATION

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of the highly qualified accounting staff in the Finance Office.

Credit must also be given to our Parish President and Parish Council

TERM: January 1, 2024-December 31, 2027

Clint Cointment, Parish President

- Oliver Joseph, Councilman District 1
- Joel Robert, Councilman District 2
- Travis Turner, Councilman District 3
- Brett Arceneaux, Councilman District 4
- Todd Varnado, Councilman District 5
- Chase Melancon, Councilman District 6
- Brian Hillensbeck, Councilman District 7
- Blaine Petite, Councilman District 8
- Pam Alonso, Councilwoman District 9
- Dennis Cullen, Councilman District 10
- Michael Mason, Councilman District 11

This PARF report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the parish's finances and to show accountability for the monies received. Any questions about this report or requests for additional financial information should be directed to the Parish's Finance Department, ATTN: Dawn Caballero, Chief Financial Officer.

Parish of Ascension
615 E. Worthey Road
Gonzales, LA 70737

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